

50

ANNO REGNI
GEORGGII III.
REGIS

Magnæ Britanniae, Franciæ, & Hiberniæ,

VICESIMO TERTIO.

At the Parliament begun and holden at *Westminster*, the Thirty-first Day of *October*, *Anno Domini* 1780, in the Twenty-first Year of the Reign of our Sovereign Lord GEORGE the Third, by the Grace of God, of *Great Britain, France, and Ireland*, King, Defender of the Faith, &c.

And from thence continued, by several Prorogations, to the Fifth Day of *December*, 1782; being the Third Session of the Fifteenth Parliament of *Great Britain*.



L O N D O N :

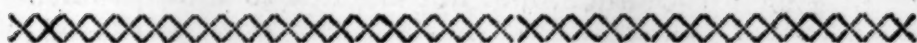
Printed by CHARLES EYRE and WILLIAM STRAHAN,
Printers to the King's most Excellent Majesty. 1783.

THE
REPORT
OF
THE
COMMISSIONERS
OF
THE
LAND OFFICE
FOR
THE
YEAR
1881
IN
RESPONSE
TO
A
RESOLUTION
PASSED
BY
THE
HOUSE
OF
COMMONS
ON
THE
11TH
MAY
1881
AND
BY
THE
SENATE
ON
THE
13TH
JUNE
1881
LONDON
PRINTED
BY
HARRISON AND SONS
ST. MARTIN'S LANE
1882

(1303)

ANNO VICESIMO TERTIO

Georgii III. Regis.



C A P. LVIII.

An Act for granting to His Majesty several additional and new Duties upon Stamped Vellum, Parchment, and Paper ; and also for repealing certain Exemptions from the Stamp-duties.

Most Gracious Sovereign,



E, Your Majesty's most dutiful and Preamble.

loyal Subjects, the Commons of Great Britain, in Parliament assembled, towards raising the necessary Supplies which we have freely granted unto Your Majesty in this Session of Parliament, have resolved to give

and grant unto Your Majesty the several additional and new Stamp-duties herein-after mentioned ; and do therefore most humbly beseech Your Majesty that it may be enacted ; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the first Day of August, One thousand seven hundred and eighty-three, there shall be levied, collected, and paid, throughout the Kingdom of Great Britain, unto and for the Use of His Majesty, His Heirs and Successors, the several Stamp-duties following ; that is to say,

From Aug. 1, 1783, the following Stamp-duties to be paid to His Majesty ; videlicet ;

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Receipt, or other Discharge, for any Legacy left by any Will or other testamentary Instrument, or for any Share or Part of a personal Estate, di-

For every Skin, etc. on which shall be written or printed a Receipt for any Legacy, etc. not exceeding 20*l.* an additional Duty of 2*s.* 6*d.* ;

above 20 *l.*
and less than
100 *l.*—of 5 *s.*;

100 *l.*—of 20 *s.*;

and a like Ad-
dition upon
every 100 *l.*

For every
Skin, etc. up-
on which shall
be written or
printed any
Probate of a
Will, etc. of
or above the
Value of 100 *l.*
an additional
Duty of 20 *s.*;

300 *l.* Value,
—of 40 *s.*;

600 *l.* Value,
—of 3 *l.*;

1,000 *l.* Value,
—of 4 *l.*

An additional
1 *s.* to certain
Duties grant-
ed in 27 Geo.
III.

On Bonds
for above
100 *l.* an ad-
ditional Duty
of 5 *s.*;

vided by Force of the Statute of Distributions, or the Custom of any Province or Place, the Amount whereof shall not exceed the Value of Twenty Pounds, there shall be charged an additional Stamp-duty of Two Shillings and Sixpence; and where the Amount shall exceed the Value of Twenty Pounds, and not amount to One hundred Pounds, an additional Stamp-duty of Five Shillings; and where the Amount thereof shall be of the Value of One hundred Pounds, an additional Stamp-duty of Twenty Shillings; and a like additional Stamp-duty upon every further Sum of One hundred Pounds, so left by any Will or other testamentary Instrument, or for any Share or Part of a personal Estate, divided by Force of the Statute of Distributions, or the Custom of any Province or Place:

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Probate of a Will, or Letters of Administration, for any Estate of or above the Value of One hundred Pounds, there shall be charged an additional Stamp-duty of Twenty Shillings; and a further additional Duty of Twenty Shillings, where the Estate is of or above the Value of Three hundred Pounds; and a further additional Duty of Twenty Shillings, where the Estate is of or above the Value of Six hundred Pounds; and a further additional Duty of Twenty Shillings, where the Estate is of or above the Value of One thousand Pounds:

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, in Great Britain, any Indenture, Lease, or other Deed, for which a Stamp-duty of One Shilling and Sixpence is payable, by virtue of an Act made in the Seventeenth Year of the Reign of His present Majesty, except Bonds given as Security for the Payment of any Sum or Sums of Money, there shall be charged an additional Stamp-duty of One Shilling:

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Bond shall be ingrossed, written, or printed, given as Security for any Sum of Money, the Amount whereof shall exceed

One

One hundred Pounds, there shall be charged an additional Stamp-duty of five Shillings; and where the Amount thereof shall be of the Value of five hundred Pounds, or upwards, there shall be charged an additional Stamp-duty of Ten Shillings:

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any original Writ, (except such Original upon which a Writ of Capias issues) Subpoena, Bill of Middlesex, Latitat, Writ of Capias, Quo Minus, Writ of Dedimus Potestatem to take Answers, examine Witnesses, or appoint Guardians, or any other Writ whatsoever, or any other Process or Mandate that shall issue out or pass the Seals of any of the Courts at Westminster, Courts of the Great Sessions in Wales, Courts in the Counties Palatine, or any other Court whatsoever holding Plea, where the Debt or Damage doth amount to Forty Shillings, or above, or the Thing in Demand is of that Value, (Writs of Covenant for levying Fines, Writs of Entry for suffering Common Recoveries, and Writs of Habeas Corpus, always excepted), there shall be charged an additional Stamp-duty of Sixpence:

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Dispensation to hold Two Ecclesiastical Dignities or Benefices, or both a Dignity and a Benefice, or any other Dispensation or Faculty from the Lord Archbishop of Canterbury, or the Master of the Faculties for the Time being, there shall be charged an additional Stamp-duty of Forty Shillings:

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Admission into any of the Four Inns of Court, there shall be charged an additional Stamp-duty of Forty Shillings:

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Register, Entry, Testimonial, or Certificate of the Degree of Utter Barrister, taken in any of the said Four Inns of Court, there shall be charged an additional Stamp-duty of Four Pounds:

for 500 l. and upwards, 10s.

Every Skin, &c. containing an Original Writ, Subpoena, &c. where the Debt or Damage amounts to 40 s. an additional Duty of 6 d.

On Dispen- sations to hold Two Eccle- siastical Liv- ings, &c. an additional Duty of 40 s.

On Admissi- ons into either of the Inns of Court, an ad- ditional Duty of 40 s.

and on every Register or Certificate of the Degree of Utter Barrister taken therein, an additional 4 l.

On every Grant or Letters Patent under the Great Seal, or Seal of the Duchy of Lancaster, or of any Honour, etc. an additional 40 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Grant or Letters Patent under the Great Seal of Great Britain, or the Seal of the Duchy or County Palatine of Lancaster, or any Honour, Dignity, Promotion, Franchise, Liberty, or Privilege, to any Person or Persons, Body Politick or Corporate, or Exemplification of the same, (Commissions of Rebellion in Process always excepted), there shall be charged an additional Stamp-duty of Forty Shillings:

On every Admittance of a Fellow of the College of Physicians, or of an Attorney, Proctor, etc. an additional 40 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Admittance, or Instrument for admitting, of any Fellow of the College of Physicians, or of any Attorney, Clerk, Advocate, Proctor, Notary, or other Officer or Officers, in any Court whatsoever in Great Britain, (not being an annual Officer in any Corporation or inferior Court, whose Office is under the Value of Ten Pounds per Annum, in Salary, Fees, or other Perquisites), there shall be charged an additional Stamp-duty of Forty Shillings:

On Bills of Lading for Goods to be exported, an additional 4 d.

For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Note or Bill of Lading, which shall be signed for any Goods or Merchandizes to be exported, there shall be charged an additional Stamp-duty of Four-pence:

On Certificates for drawing back any Duties on Exportation, an additional 2 d.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Certificate or Debenture for drawing back any Customs or Duties, or any Part of any Customs or Duties, for or in respect of the reshipping or exporting of any Goods or Merchandizes, which shall be exported, or shipped to be exported, from Great Britain, for any Parts beyond the Seas, there shall be charged an additional Stamp-duty of Eight-pence:

On every Citation or Monition in any Ecclesiastical Court, etc. an additional 1 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written, any Citation or Monition, made in any Ecclesiastical Court, or any Libel or Allegation, Deposition, Answer, Sentence, or final Decree, or any Inventory exhibited

exhibited in any Ecclesiastical Court, the Courts of Admiralty or Cinque Ports, or whereupon any Copies of them respectively shall be ingrossed or written, or upon which shall be ingrossed or written any Protest, or any other notorial Act whatsoever, there shall be charged an additional Stamp-duty of One Shilling:

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any Conveyance, Surrender of Grants or Offices, Release, or other Deed whatsoever, which shall be inrolled of Record in any of the Courts at Westminster, or in any other Court of Record whatsoever, or by any Custos Rotulorum, or Clerk of the Peace, there shall be charged an additional Stamp-duty of Two Shillings and Sixpence:

On every Conveyance, Surrender of Grants, &c. inrolled of Record in any Court of Record, &c. an additional 2s. 6d.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any Writ of Covenant for levying Fines, any Writ of Entry for suffering a Common Recovery, and any Exemplification, of what Nature soever, that shall pass the Seal of any Court whatsoever, there shall be charged an additional Stamp-duty of Five Shillings:

On Writs of Covenant for levying Fines, &c. an additional 5s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any beneficial Warrant or Order, under the Sign Manual of His Majesty, His Heirs or Successors, (except Warrants or Orders for the Service of the Navy, Army, and Ordnance) there shall be charged an additional Stamp-duty of Five Shillings:

On every beneficial Warrant, under His Majesty's Sign Manual, an additional 5s.

(Exception.)

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any Transfer of Stock in any Company, Society, or Corporation, within Great Britain, there shall be charged an additional Stamp-duty of Two Shillings and Three-pence:

On every Transfer of Stock in any Company, &c. in Great Britain, an additional 2s. 3d.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Copy of any Surrender of, and Admittance to, any Custom-right or Tenant-right Estate, not being Copyhold, which shall pass

On every Surrender of, or Admittance to, a Custom or Tenant-right Estate, not Copyhold, in England or Wales, an additional 2s. 6d.

by

(Exception.) by Surrender and Admittance, or by Admittance only, and which shall not pass by Deed, (except such Custom-right or Tenant-right Estates as shall not exceed the clear yearly Value of Twenty Shillings) within those Parts of Great Britain called England, Wales, and the Town of Berwick upon Tweed, there shall be charged an additional Stamp-duty of Two Shillings and Sixpence :

On every Surrender of, or Admittance to, any Copyhold Estate, (except, &c.) in England or Wales, &c. an additional 2 s. 6 d.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Surrender of, or Admittance to, any Copyhold Land or Tenement, (except such Copyhold Lands or Tenements as shall not exceed the clear yearly Value of Twenty Shillings), within those Parts of Great Britain called England, Wales, and the Town of Berwick upon Tweed, or any Grant or Lease by Copy of Court Roll, or any other Copy of the Court Roll of any Honour or Manor within the said Parts of Great Britain, (other than and except the original Surrender to the Use of a Will, and the Court Roll or Books wherein the Proceedings of the Court are entered or inrolled), there shall be charged an additional Stamp-duty of Two Shillings and Sixpence :

On every Bill, Answer, Replication, or other Pleadings, in the Courts of Chancery, Exchequer, &c. an additional 6 d.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any Bill, Answer, Replication, Rejoinder, Demurrer, Interrogatories, Depositions taken by Commission, or any other Pleadings whatsoever, in the Courts of Chancery, Exchequer, Duchy Court, and County Palatine Courts, or other Courts of Equity, there shall be charged an additional Stamp-duty of Sixpence :

On every Admission into any Corporation, &c. an additional 2 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any Admission into any Corporation or Company, or any Matriculation in either of the Two Universities, there shall be charged an additional Stamp-duty of Two Shillings :

On every original Instrument of Surrender or Resignation, Charter or Seisin of Houses, &c. of Burgage

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any principal or original Instrument of Surrender or Resignation, Service or Cognition of Heirs, Charter or Seisin of any Houses, Lands, Tenements,

or

or Hereditaments, holding Burgage, or of Burgage Tenure, in Scotland, there shall be charged an additional Stamp-duty of One Shilling:

Tenure, in Scotland, an additional 1 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any principal or original Seisine, taken or following upon any Mortgage, Wadset, Heretable Bond, Alienation, or Disposition, or upon any Charter, Precept of Clare Constat, Retours, Apprizings, or Adjudications of Lands or Tenements holding of any Subject as aforesaid, in Scotland, there shall be charged an additional Stamp-duty of One Shilling:

For every original Seisine taken upon a Mortgage, &c. in Scotland, an additional 1 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any principal or original Retour of any Service of Heirs, or any Precept of Clare Constat of Lands or Tenements holding of any Subject as aforesaid, in Scotland, there shall be charged an additional Stamp-duty of One Shilling:

For every original Retour of any Service of Heirs, &c. in Scotland, an additional 1 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any Charter or Resignation, Confirmation, Novo Damus, or Charter upon Apprizing, or Adjudication made or granted by such Superior or others as aforesaid, in Scotland, there shall be charged an additional Stamp-duty of One Shilling:

For every Charter or Resignation, &c. in Scotland, an additional 1 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any principal or original Instrument of Surrender or Resignation of any Messuages, Houses, Lands, Tenements, Hereditaments, Tithes, Mills, Fishings, and other heretable Rights, or any of them, to be made to any of His Majesty's Subjects, who are or shall be the Superiors thereof; or to any City, Town, Burgh, or Corporation; or to any Magistrates or others who have Power to receive such Surrenders or Resignations, in Scotland, there shall be charged an additional Stamp-duty of One Shilling:

For every original Instrument of Surrender of Lands, Tenements, &c. to the Superiors thereof, in Scotland, an additional 1 s.

For every Skin or Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which any Agreement shall be ingrossed, written, or printed, whether the same

For every Skin containing an Agreement, &c. a Duty of 6 s.

shall be only the Evidence of the Contract, or obligatory upon the Parties from its being a written Instrument, there shall be charged a Stamp-duty of Six Shillings :

For every Inventory of Furniture, &c. made with Reference to any Agreement, &c. a Duty of 2 s. 6 d.

Exceptions.

For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed or written any Inventory or Catalogue of any Furniture, Goods, or Effects, made with Reference to any Agreement, or for the Security of any Person, (except Inventories produceable in the Ecclesiastical Courts, and also except Inventories of Goods and Chattels distrained for Rent in Arrear), there shall be charged a Stamp-duty of Two Shillings and Sixpence :

For every Award, 5 s.

For every Piece of Vellum or Parchment, or Sheet or Piece of Paper, upon which shall be ingrossed, written, or printed, any Award, there shall be charged a Stamp-duty of Five Shillings.

This Act not to affect Legacies, &c. left to the Wife, Children, or Grandchildren, of the Testator.

II. Provided always, and be it enacted, That nothing in this Act contained shall extend to charge with the additional Duties by this Act imposed, any Legacy left by any Will, or other Testamentary Instrument, or any Share or Part of a personal Estate to be divided by Force of the Statute of Distributions, or the Custom of any Province or Place, which shall be left to the Wife, Children, or Grandchildren, of the Person making such Will or Testamentary Instrument, or shall be divided amongst them by Force of the Statute of Distributions, or the Custom of any Province or Place.

Certain Corporations to which this Act shall not extend.

III. Provided also, and be it further enacted by the Authority aforesaid, That nothing herein contained shall extend, or be construed to extend, to charge or make liable any Label, Slip, or Memorandum, containing the Heads of Insurances to be made by the Corporations of the Royal Exchange Assurance, or London Assurance, or the Corporations of the Royal Exchange Assurance of Houses and Goods from Fire, and London Assurance of Houses and Goods from Fire, or any of them, to the Payment of the Stamp-duties charged by this Act upon Contracts or Agreements.

Certain Memorandums or Agreements to which this Act shall not extend.

IV. Provided also, and be it enacted, That nothing in this Act contained shall extend, or be construed to extend, to charge with the Duty of Six Shillings, by
this

this Act imposed on Agreements, any Memorandum or Agreement for any Lease at Rack Rent of any Messuage under the yearly Value of Five Pounds; or to charge any Memorandum or Agreement for the Hire of any Labourer, Artificer, Manufacturer, or menial Servant; or to charge any Memorandum, Letter, or Agreement, made for or relating to the Sale of any Goods, Wares, or Merchandizes; or to charge any Memorandum or Agreement where the Matter of Memorandum or Agreement shall not exceed the Sum of Twenty Pounds; or to charge any Memorandum or Agreement made in that Part of Great Britain called Scotland, that shall be stamped with the Duty required on Deeds in that Part of Great Britain called Scotland.

V. Provided also, That no Memorandum or Agreement not stamped shall be deemed to be void, in case the same shall be stamped at the Head Office, or the said Duty shall be paid thereon, and a Receipt given thereon for the same by the proper Officer receiving such Duty, within Twenty-one Days after the same shall have been entered into.

21 Days allowed for Payment of Duty on Agreements.

VI. And be it further enacted, That, for the better and more effectual levying, collecting, and paying, all the said additional and new Duties herein-before granted, the same shall be under the Government, Care, and Management, of the Commissioners for the Time being appointed to manage the Duties charged on Stamped Vellum, Parchment, and Paper; who, or the major Part of them, are hereby required and impowered to employ the necessary Officers under them for that Purpose, and to use and provide such Stamps to denote the said several Duties as shall be requisite in that Behalf, and to do all other Things necessary to be done for putting this Act in Execution with relation to the said several Duties herein-before granted, in the like, and in as full and ample Manner as they, or the major Part of them, are authorized to put in Execution any former Law concerning Stamped Vellum, Parchment, and Paper.

Duties granted by this Act to be under the Management of Commissioners for Stamps.

VII. Provided always, and be it further enacted, That, to prevent the Multiplication of Stamps upon such Pieces of Vellum or Parchment, or Sheets or Pieces of

One new Stamp may be provided to denote the whole Duties on each Skin, &c.

Paper, on which several Duties are by the several Acts of Parliament imposed, it shall and may be lawful for the said Commissioners, instead of the distinct Stamps directed to be provided to denote the several Duties on the Vellum, Parchment, or Paper, charged therewith, to cause, if they shall see Occasion, One new Stamp to be provided to denote the said several Duties, and the additional Duty granted by this Act, on every Piece of Vellum or Parchment, or Sheet or Piece of Paper, charged with the said several Duties.

Vellum,
Parchment,
etc. to be
stamped be-
fore printed
or wrote on,
etc.

VIII. And be it further enacted, That all Vellum, Parchment, and Paper, liable to the Duties hereby charged, shall, before the same shall be ingrossed, printed, or written upon, be brought to the Head Office for stamping or marking Vellum, Parchment, or Paper; and the said Commissioners, by themselves, or by their Officers employed under them, shall forthwith, upon Demand to them made by any Person or Persons from Time to Time, stamp or mark, as this Act directs, any Quantities or Parcels of Vellum, Parchment, or Paper, which shall be brought to them for that Purpose; the Person so bringing the same paying, to the Receiver General of the Stamp-duties for the Time being, or his Deputy or Clerk, the several Duties payable for the same by virtue of this Act.

Usual Allow-
ance to be
made on
Prompt Pay-
ment.

IX. And be it further enacted, That the same Allowance shall be made on present Payment of the several Duties granted by this Act, and in such Manner, as by any former Law relating to Stamped Vellum, Parchment, and Paper, is directed and allowed.

Stamps may
be altered and
renewed, etc.

X. And be it further enacted, That such Stamps as the said Commissioners are hereby directed and authorised to provide and use, shall and may be altered and renewed in such Manner as any other Stamps on Vellum, Parchment, or Paper, are, by any former Law relating to Stamped Vellum, Parchment, or Paper, directed to be altered and renewed; and that all Persons who shall have in their Custody or Possession any Vellum, Parchment, or Paper, marked with the Stamp or Mark which shall be so altered or renewed, or on which, being already stamped with a Stamp denoting any former

former Duty, a new Stamp is hereby directed to be impressed, shall have the like Remedy and Allowance as by any former Law relating to Stamped Uellum, Parchment, or Paper, is in like Cases directed.

XI. And be it further enacted, That if any Person shall counterfeit or forge, or procure to be counterfeited or forged, any Seal, Stamp, or Mark, directed or allowed to be used by this, or any other Act of Parliament, for the Purpose of denoting the Duties by this or any other Act of Parliament granted, or shall counterfeit or resemble the Impression of the same; or shall utter, vend, sell, or expose to Sale, any Uellum, Parchment, or Paper, liable to the said Stamp-duties, with such counterfeit Mark or Impression thereupon, knowing the same to be counterfeited; or shall privately or fraudulently use any Seal, Stamp, or Mark, directed or allowed to be used by this or any other Act of Parliament relating to the Stamp-duties, with Intent to defraud His Majesty, His Heirs and Successors, of any of the said Duties; every Person so offending, and being thereof lawfully convicted, shall be adjudged a Felon, and shall suffer Death as in Cases of Felony, without Benefit of Clergy.

Persons counterfeiting Stamps, or knowingly vending any such Counterfeits, to suffer Death as Felons.

XII. And be it further enacted, That all Powers, Provisions, Articles, Clauses, Distribution of Penalties and Forfeitures, and all other Matters and Things, prescribed or appointed by any former Act or Acts of Parliament relating to the Stamp-duties on Uellum, Parchment, and Paper, shall be of full Force and Effect with relation to the several Duties hereby imposed; and shall be applied and put in Execution for the raising, levying, collecting, and securing the said additional and new Duties hereby imposed, according to the true Intent and Meaning of this Act, as fully, to all Intents and Purposes, as if the same had severally and respectively been hereby enacted, with relation to the said additional and new Duties hereby imposed.

Duties granted by this Act to be levied, &c. as those under former Stamp-acts.

XIII. And be it further enacted, That all such Parts of any Act or Acts of Parliament relative to any Turnpike, Highway, Paving, Road, Bridge, Inclosure, Navigation, or Canal, or any other Matter or Thing, passed before the fifth Day of December, One thousand

Certain Clauses in Turnpike and Navigation Acts, &c. repealed.

seven hundred and eighty-two, as exempt any Mortgage, Assignment, Transfer, or other Security for borrowing Money, or any Nomination, Contract, Bond, Warrant, Judgement, or other Writing whatsoever liable to stamped Duties, from being stamped, shall be, and the same are hereby repealed.

To what Cases
the said Repeal
shall not ex-
tend.

XIV. Provided always, and be it further enacted, That the said Repeal shall not extend to any Transfer of any Publick or Government Stocks or Funds; or to any Instruments, Documents, or other Writings whatsoever, concerning the Publick Revenue, or Publick Funds; or to any other Writing expressly exempted from the Stamp-duties by any Act of Parliament granting any such Duty or Duties, unless where such Exemption has been repealed.

Duties to be
paid to Re-
ceiver-general
of Stamp-
duties.

XV. And be it further enacted, That the several Duties herein-before granted shall be paid, from Time to Time, into the Hands of the Receiver-general for the Time being of the Duties on Stamped Vellum, Parchment, and Paper, who shall keep a separate and distinct Account of the several Duties, and pay the same (the necessary Charges of raising, paying, and accounting for the same, being deducted) into the Receipt of the Exchequer, for the Uses and Purposes in this Act mentioned, at such Time, and in such Manner, as any former Duties on Stamped Vellum, Parchment, or Paper, are directed to be paid.

A separate
Account
thereof to be
kept by the
Auditor of
the Exche-
quer.

XVI. And be it further enacted, That there shall be provided and kept, in the Office of the Auditor of the said Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said several Duties, and paid into the said Receipt as aforesaid, shall be entered, separate and apart from all other Monies paid and payable to His Majesty, His Heirs and Successors, upon any Account whatsoever; and the said Money, so paid into the said Receipt of Exchequer as aforesaid, shall, together with such other Rates, Duties, and Revenues, as shall be granted by any Act or Acts of this Session of Parliament for this Purpose, be a Fund for the Payment of the several Annuities, and all such other Charges and Expences as are directed to be paid and payable pursuant

How to be
applied.

pursuant to an Act of this present Session of Parliament, (intituled, An Act for raising a certain Sum of Money by way of Annuities, and for establishing a Lottery).

XVII. And it is hereby enacted by the Authority aforesaid, That if at any Time or Times it shall happen, that the Produce of the several Duties granted by this Act, together with the several other Duties, Revenues, and Taxes, granted in this Session of Parliament, for the Payment of the several Annuities of Three Pounds per Centum, and of Four Pounds per Centum, and of Thirteen Shillings and Four-pence per Centum, in respect of Twelve Millions, borrowed in pursuance of an Act of this present Session of Parliament, (intituled, An Act for raising a certain Sum of Money by way of Annuities, and for establishing a Lottery), shall not be sufficient to pay and discharge the several Annuities of Three Pounds per Centum, and of Four Pounds per Centum, and also the said Annuity of Thirteen Shillings and Four-pence per Centum, to continue for Seventy-seven Years, from the Fifth Day of January, One thousand seven hundred and eighty-three, and then to cease, together with the other Charges and Expences attending the said respective Annuities, to be satisfied and paid out of the same, at the End of any or either of the half-yearly Days of Payment, at which the same are directed by the said Act to be paid; then, and so often, and in every such Case, such Deficiency or Deficiencies shall and may be supplied out of any of the Monies which, at any Time or Times, shall be or remain in the Receipt of the Exchequer, of the Surplusses, Excesses, Overplus Monies, and other Revenues, composing the Fund commonly called The Sinking Fund, (except such Monies of the said Sinking Fund as are appropriated to any particular Use or Uses, by any former Act or Acts of Parliament in that Behalf), and such Monies of the said Sinking Fund shall and may be, from Time to Time, issued and applied accordingly: And if at any Time or Times, before any Monies of the said Fund, to be established as aforesaid, shall be brought into the Exchequer as aforesaid, there shall happen to be a Want of Money for paying the several Annuities as aforesaid,

In case the Duties granted this Session for Payment of the Annuities granted by the Lottery Act, shall prove insufficient for that Purpose,

the Deficiency shall be supplied out of the Sinking Fund:

aforesaid, which shall be actually incurred, and grown due, at any of the half-yearly Days of Payment before-mentioned; that then, and in every such Case, the Money so wanted shall and may be supplied out of the Monies of the Sinking Fund, (except as before excepted), and be issued accordingly.

To be replaced
out of the
next Supplies.

XVIII. Provided always, and be it enacted by the Authority aforesaid, That whatever Monies shall be issued out of the said Sinking Fund, shall, from Time to Time, be replaced by and out of the first Supplies to be then after granted in Parliament.

In case of a
Surplus of
Duties, the
same shall be
reserved for
the Disposition
of Parliament.

XIX. Provided always, and be it enacted by the Authority aforesaid, That in case there shall be any Surplus or Remainder of the Monies arising by the said Fund, after the said several and respective Annuities, and all Arrears thereof, are satisfied, or Money sufficient shall be reserved for that Purpose, such Surplus or Remainder shall, from Time to Time, be reserved for the Disposition of Parliament, and shall not be issued but by the Authority of Parliament, and as shall be directed by future Act or Acts of Parliament; any Thing in any former or other Act or Acts of Parliament to the contrary notwithstanding.

Persons sued
for executing
this Act, may
plead the
General Issue,

and shall be
entitled to
Treble Costs.

XX. And be it further enacted, That if any Person or Persons shall at any Time or Times be sued, molested, or prosecuted, for any Thing by him or them done or executed in pursuance of this Act, or of any Clause, Matter, or Thing, herein contained, such Person or Persons shall and may plead the General Issue, and give the special Matter in Evidence for his or their Defence; and if upon the Trial a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs shall become nonsuited, then such Defendant or Defendants shall have Treble Costs awarded to him or them against such Plaintiff or Plaintiffs.